

**441.38 Appeal to district court from local board of review.**

1. Appeals may be taken from the action of the local board of review with reference to protests of assessment, to the district court of the county in which the board holds its sessions within twenty days after the board's adjournment or May 31, whichever date is later. For appeals taken from the local board of review directly to district court, new grounds in addition to those set out in the protest to the local board of review, as provided in [section 441.37](#), may be pleaded. For appeals taken from the local board of review directly to district court, additional evidence to sustain those grounds set out in the protest to the local board of review may be introduced. The assessor shall have the same right to appeal and in the same manner as an individual taxpayer, public body, or other public officer as provided in [section 441.42](#). Appeals shall be taken by filing a written notice of appeal with the clerk of district court. Filing of the written notice of appeal shall preserve all rights of appeal of the appellant.

2. Notice of appeal shall be served as an original notice on the chairperson, presiding officer, or clerk of the board of review after the filing of notice under [subsection 1](#) with the clerk of district court.

3. The court shall hear the appeal in equity and determine anew all questions arising before the board of review that relate to the liability of the property to assessment or the amount of the assessment. The court shall consider all of the evidence and there shall be no presumption as to the correctness of the valuation or assessment appealed from. The court's decision shall be certified by the clerk of the court to the county auditor and the assessor, who shall correct the assessment books accordingly.

[R60, §738; C73, §827, 831; C97, §1367, 1373; S13, §1373; C24, 27, 31, 35, 39, **§7126, 7133**; C46, §441.20; C50, 54, 58, §405.24, 441.27, 442.6; C62, 66, 71, 73, 75, 77, 79, 81, §441.38]

[87 Acts, ch 198, §8](#); [90 Acts, ch 1192, §1](#); [2005 Acts, ch 140, §59](#); [2005 Acts, ch 150, §129](#); [2006 Acts, ch 1158, §63](#); [2008 Acts, ch 1191, §76](#); [2017 Acts, ch 151, §18, 29](#)

Referred to in [§428.4](#), [§441.35](#), [§441.37A](#), [§443.11](#), [§602.8102\(61\)](#)

Manner of service, [R.C.P. 1.302 – 1.315](#)

2017 amendment applies to assessment years beginning on or after January 1, 2018; 2017 Acts, ch 151, §29

Section amended